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MANAGEMENT AUDIT REPORT

of the

DEPARTMENTAL AUTOMATED EQUIPMENT INVENTORY SYSTEMS

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by

LA
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Accounting Inventories LA

June , 1977

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INTRODUCTION

This Management Audit Report is another in a continuing series of reports addressing the City's data processing systems. The City's departmental automated equipment inventory systems are covered in this report.

This audit was initiated because there appeared to be some potential for savings in the form of standardization of information, consolidation of existing systems, and reduced Data Service Bureau processing time.

The City Administrative Officer's Budget Manual defines equipment to include "all articles costing in excess of \$50 per item, which can be used repeatedly without materially changing or causing an appreciable impairment of the physical condition and which have a period of service in excess of one year, other than those specifically excepted by administrative orders." It is our understanding that this definition is now being revised.

Administrative Code Sections 7.79, 7.84, and 7.85, which originated in 1960, require that each department or bureau in the City, except those departments given control of their own definite revenues or funds, establish and maintain records of furniture and equipment and to annually, following the close of each fiscal year, submit such records to the Controller. Since the ordinance was passed, City departments and bureaus have attempted to comply in a variety of ways. Approximately 40 of the 46 departments, bureaus and agencies making submittals to the Controller have some form of automated equipment inventory system and have been sending to the Controller's Office an updated copy every year. However, these automated inventory systems are independent of each other, vary in structure between obsolete card type systems to modern tape oriented systems, and are all run as separate systems in the Data Service Bureau.

The following parameters have been observed in this audit. As provided for in the Administrative Code, this study excludes equipment inventories of the independently funded Departments of Airports, Harbor, and Water and Power. Also excluded is the animal inventory of the Greater Los Angeles Zoo. The Recreation and Parks Department's inventory includes locations such as the Observatory, Travel Town Museum, and Banning Residence and Museum. The Bureau of Transportation's inventory includes the vehicular equipment assigned to all Council controlled departments except the Fire and Police Departments which control and maintain their own vehicular fleets. Also exempted from this study is the inventory of all paintings, mural decorations, statues, and other sculptures which are under control of the Department of Municipal Arts. Section 22.114 of the Administrative Code requires annual inspection and accurate inventory records of these works of art.

The Annual Report of the Controller of the City of Los Angeles for fiscal year ended June 30, 1976, lists in the Inventory of

Property schedule, equipment valued at 164 million dollars. This figure represents over 230,000 individual equipment items carried on City departmental inventories. In comparison, for the same period, the County of Los Angeles carried approximately 250,000 items of equipment at a value of 195 million dollars.

This audit was conducted in cooperation with the Controller's Office and the Data Service Bureau. Also, over half the City's departments, bureaus, and agencies were contacted regarding their equipment inventory systems. Their cooperation is acknowledged and appreciated.

This audit report has been reviewed by the Controller who concurs with the report and overall concept of effectuating accountability of fixed assets assigned to City officers, departments, and agencies. He requests cooperation from the City Administrative Officer in expediting the development of the system. The Purchasing Agent concurs with the audit report and his concerns were incorporated into Recommendation No. 7. The concurrence of the Data Service Bureau was obtained also.

SUMMARY

One of the major reasons for initiating this audit was to determine the existence of any potential savings by improvement of the 40 plus, card oriented, automated departmental equipment systems currently being maintained in the City. The audit findings justify a common tape oriented computerized information system for use by all departments in the City. The most significant problem uncovered in the audit was not the lack of feasibility of a common automated equipment inventory system, but rather the questionable validity and use of information contained in existing equipment records.

In general, the understanding and control displayed by City departments in managing the City's \$164 million dollar equipment inventory is poor. Some have not received the equipment inventory instructions provided by the Controller, or were not properly trained to implement the instructions correctly. The end result is great diversity in the methods used by City departments to add equipment to inventories, substantiate its existence, and removing items from inventories. With the exception of the Police and Fire Departments, an extreme level of permissiveness exists in the control of equipment inventories. Also, the entire process is costing the City more than it should.

Other problem areas exist in the treatment of equipment built by the City force account, equipment received as gifts, and equipment received from the Salvage Division.

There are auxiliary records maintained in some departments over and above the required standard equipment inventory records, primarily because the Department personnel were unfamiliar with the full capabilities of the computer to produce auxiliary records.

Stronger centralized authority is needed to provide instructions and control to guide City departments in maintaining equipment inventories.

Currently, there is no City requirement to cause a department to physically sight the items they are carrying on their paper record systems. A physical inventory to reconcile listed items is required.

Authority and procedures are lacking in the removal of missing equipment items from departmental inventories. Many departments remove items without the proper authority.

Many departments are maintaining surplus furniture and equipment which could be used by other departments. This causes a needless expense in City operations when new equipment is purchased while surplus equipment is available in other departments. The method

of reassigning surplus equipment is too slow, involves too much paperwork, and costs more than it should.

In conclusion, a basic standardized equipment system can be developed for City-wide use patterned after the existing Police Department inventory system. This computerized system should be supported with more directions and control by the Controller. A basic standardized equipment system is expected to reduce current processing costs in the Data Service Bureau from \$13,000 to \$2,000 annually, and from approximately \$175,000 to \$100,000 in City departments.

RECOMMENDATIONS

It is recommended the Controller:

1. Propose revisions to those sections of the Administrative Code pertaining to furniture and equipment to reflect current practices. The following Code revisions are suggested. (Additions underscored, deletions in strikeout type)

Sec. 7.79 Perpetual Stock Records.

Each department and office, except those departments given control of their own definite revenues or funds, for which furniture or equipment has been purchased for or assigned to by the City shall maintain a current and perpetual stock record of such furniture and equipment. ~~Each---such department---and---office---shall---submit---to---the Controller---a---summary---of---said---perpetual---stock records---as---of---the---end---of---each---fiscal---year. The Purchasing Agent, as of the end of each fiscal year, shall submit to the Controller a list of items of furniture or equipment purchased or sold for each such department or office. The Purchasing Agent and The Controller shall prescribe the items of furniture and equipment to be contained in the records, information requirements on records, and the procedures for controlling furniture and equipment inventories of lists herein provided for.~~ Department Heads shall certify to the best of their knowledge that their records are complete, correct and the equipment is in their official possession or under charge of their department. The Controller shall make such examinations of the perpetual stock records, summaries, or lists required by this section as deemed necessary.

Sec. 7.85. Annual Report to Controller.

~~Each such department and office shall submit to the Controller a summary of said perpetual stock record as of the end of each fiscal year. The Purchasing Agent, as of the end of each fiscal year, shall submit to the Controller a list of items of furniture or equipment purchased or sold for each such department or office. The Purchasing Agent and The Controller shall prescribe the items of furniture and equipment to be contained in the~~

records, ~~or-lists-herein-provided-for~~ information requirements or records, and the procedures for controlling furniture and equipment inventories. The Controller shall make such examinations of the perpetual stock records, summaries, or lists required by this section as deemed necessary.

2. Direct City departments, bureaus, and agencies to conduct an annual physical inventory of assigned equipment which is to be reconciled against their property records. Extend the annual requirement for a physical inventory to a three year basis upon satisfactory examination by the Controller of departmental records, and procedures used for conducting physical inventories.
3. a. Provide written instructions to all City departments and agencies which fully describe all new requirements which must be complied with for proper accounting of equipment inventories. These instructions should include how to account for donations of equipment, recording equipment built by City forces, the conduct of a physical inventory, the proper tagging of equipment, and the proper recording of the receipt, location and disposal of equipment.

b. Consider raising to \$300 the value of equipment for inventory control, except those items that should be classified as "controlled equipment items" regardless of price along guidelines currently used by the County of Los Angeles.
4. Request the Data Service Bureau to develop a basic automated City equipment inventory system, for use by all City departments, patterned after the Police Department's equipment inventory system.
5. Provide Equipment Disposition Report forms and procedures to City Departments and Bureaus for use to control additions, transfers, missing and salvaged equipment items on their equipment inventories. (Attachment A is a suggested format for the Equipment Disposition Report.)
6. Provide records retention schedules for departmental equipment records.

The Purchasing Agent:

7. a. Issue a Department of Supplies Bulletin requesting all City departments to routinely turn-in surplus equipment and furniture, and to inspect items in the Surplus Warehouse before requesting budget approval for new items.

b. Develop a procedure to allow direct transfer of surplus equipment between departments utilizing a Property Transfer

Notice and procedures currently used by the County of Los Angeles. The Property Transfer Notice should require authorization signatures of the releasing department, receiving department; one copy should be sent to the City Administrative Officer for information.

FINDINGS

Legal Basis

A review was made of the City Charter, City Administrative Code, State Codes, and City Attorney opinions, to determine the legal requirements governing City equipment inventory systems.

The City Charter provides broad powers to the Controller in prescribing property accounting systems used by City Departments. It briefly states that, "the Controller shall have power to prescribe the method of installing, keeping and rendering all accounts of several officers, boards or employees of the City; provided, however, that any change of the system of accounting shall be authorized by the Council".

Administrative Code Sections, which originated in 1960, transferred the responsibility for the maintenance of perpetual inventory records of furniture and equipment from the Purchasing Agent to individual operating departments.

In 1963, the Controller issued a manual titled "CONTROLLERS GUIDE FOR DEPARTMENTAL ACCOUNTANTS" to assist departmental accountants in the application of the City's accounting principles and procedures. The accounting treatment for "Fixed Asset Accounting Procedures" and "Property Accountability" were not included in the manual at that time, but coverage of these subjects was planned to be included at a later date. However, these sections were never published.

On January 11, 1967, the Controller and Purchasing Agent issued the first memorandum to the Heads of all City Departments to clarify equipment inventory procedures. This was done because City departments and offices had attempted to comply with the above mentioned Administrative Code Sections in a variety of ways.

On December 15, 1975, the Controller issued a second memorandum to City departments and offices to add further requirements to their furniture and equipment records. These new requirements stated that all departments would be required to have an automated equipment inventory system by the end of the 1975-76 fiscal year, with items of equipment and furniture purchased with grant funds specifically identified.

In researching State law, the only requirement found was the State Controller's "Instructions to Cities for Preparation of Annual Report of Financial Transactions to State Controller". These instructions state that the Annual Fiscal Report submitted by the City should reflect the accounting treatment of the League of California Cities publication entitled "Accounting for General Fixed Assets", published in November, 1961, and revised thereafter. The State Controller's booklet does not appear to be a "requirement", per se,

which cities are bound to follow; rather, it seems to be an optional set of suggested guidelines. It states that Fixed assets are assets of a long term character which are intended to continue to be held or used, such as land, buildings, machinery, furniture, and other equipment. Fixed assets are further defined as being tangible property of significant value having a utility which extends beyond the current year.

The publication states, "... most governmental agencies exercise conscientious physical and accounting controls over the asset cash. However, with respect to fixed assets in which cash has been invested, controls are frequently inadequate or lacking. Fixed asset accounting is recommended for the following reasons:

1. To safeguard a sizeable investment.
2. To fix responsibility for custody of equipment.
3. To assist in the formulation of acquisition and retirement policies through accumulation of data regarding prices, sources of supply, and useful life.
4. To provide data for financial reporting."

The article further states "... because the general ledger control accounts will be kept in the office of the chief fiscal officer and many of the source documents from which property information may be obtained are processed and filed in this office, it is recommended that responsibility for the property accounting system be vested in that office. The chief fiscal officer, or his deputy as property accounting officer, should control the identification of equipment, detail records, physical inventory planning, entries in the books of account and the preparation of reports. Centralizing the responsibility results in a more efficient and accurate system than do attempts to delegate it to individual departments".

The City of Los Angeles does not now follow a general fixed asset accounting system as prescribed in the above mentioned publication. However, the County of Los Angeles does follow such a system and has centralized this responsibility in the Auditor-Controller's Office. Communication with the Fixed Assets Unit, Office of the Auditor-Controller, County of Los Angeles, indicated this centralized authority is working with minimum problems.

Adequate accounting provides for the proper control over the acquisition, custody, and disposition of property in City operations. Accounting control of these fixed assets is generally considered superior to that provided by a record system which is not integrated with the accounting information system. A major finding of this audit is that the current decentralized responsibility in each department is not adequately controlling the City's investment in equipment and this

investment is not properly accounted for. Stronger, centralized control is needed to follow recognized accounting practices already prescribed by the State Controller.

The City does not now have a fixed asset accounting system. Implementation of fixed asset accounting would be a major change in the City's accounting practice and would require Council approval. Personnel from the Controller's Office state that fixed asset accounting may be a reality in the near future.

Administrative Code Sections 7.79, 7.84, and 7.85 which pertain to furniture and equipment inventories, are out of date, not currently being followed, and should be revised. Since departmental accounting practices for furniture and equipment inventories are the responsibility of the Controller, proposed revisions of the Administrative Code should reflect this authority. See Recommendation No. 1.

Common City-Wide Computer System for Departmental Equipment Inventories

Currently there are approximately 40 separate and distinct computerized systems employed by City departments in maintaining their equipment inventories. Most of these systems are maintained on punched cards on file in the Data Service Bureau. Only the Departments of Police, Fire, Recreation and Parks, and Library have tape oriented systems which do not use punched cards. The computer programs used to operate these programs are obsolete and the Data Service Bureau is trying to phase them out. New programmers are not now being taught to program these obsolete systems.

It is the position of the Audit Team that the Police equipment inventory system represents the most effective automated system of its type in the City. Its format was used by the Recreation and Parks Department, Library Department, and is currently being considered for the Controller's Office inventory.

Upon examination of a majority of departmental computerized systems, no apparent reason exists to prevent the use of the Police Department's equipment inventory system by all departments, and thereby become the standard inventory system for the City. A common system would permit greater efficiency in the Data Service Bureau over the current multiple systems. (See Attachment B)

The Police Department's Equipment Inventory System is proposed to be the City's standard equipment inventory system for all departments. The data items included in the Police system are:

1. Class code (expand to accomodate Recreation and Parks)
2. Decal number
3. Item description, including make or brand name
4. Serial number (when existent)

5. Location code (expand to include Recreation and Parks, Engineering Divisions, and Bureau of Public Buildings facility codes)
6. Original cost in dollars
7. Acquisition document number (Purchase Order No.)
8. Date of acquisition (Use month and year)
9. Project number or grant reference number
10. Project term
11. Expiration year (New item added to designate expected life of item)

The Data Service Bureau should transfer existing departmental card formats into the new inventory system; excluded are the Fire Department and the Bureau of Transportation, because of their specialized system requirements. See Recommendation No. 4.

Duplicate Entries of Equipment Items on more than one Departmental Inventory

During the audit, it was revealed that some items of equipment are duplicated on more than one departmental equipment inventory. This causes overstatement of the equipment value used in reports prepared by the Controller. For example, the Department of Public Utilities and Transportation retains in its inventory all equipment (approximately 30,000 items) that it maintains and services, regardless of the fact that it was purchased by another City department. The Public Utilities and Transportation Department has duplicate equipment items that are listed in inventory by the Police Department.

It was also noted that duplicate entries exist between the Police Department and the Data Service Bureau. The Data Service Bureau lists all data processing equipment in their inventory, regardless if purchased by other departments, under Administrative Code authority which gives it responsibility over all City computer equipment.

There was duplication of equipment listed in inventories of the Department of Recreation and Parks and the Bureau of Transportation. The Bureau of Transportation maintains a fleet of approximately 6100 vehicles and equipment for all City departments except the Airports, Fire, Harbor, Police, and Water and Power Departments.

Centralized control by the Controller over equipment items added to departmental inventories could eliminate this problem. See Recommendation No. 1.

Requirement for Physical Inventory of Equipment

Complete physical inventories of equipment which are reconciled against property records are not now required in City

regulations. Proper control over equipment assets require that physical inventories be taken periodically and reconciled against property records.

The County of Los Angeles requires each department to take a physical inventory every three years in compliance with State law. Many municipal accounting texts advocate a yearly physical inventory. The Office of Criminal Justice Planning requires an annual physical inventory of its grant equipment. Community Development Block grants require a physical inventory of property be taken and reconciled with property records at least every two years to verify the existence, current utilization, and continued need for the property. The City should establish a physical inventory requirement on its property not already controlled by other regulations. Since physical inventories are not conducted on a regular basis in city departments, there may be some difficulty in initiating them. See Recommendation No.2

Controller's Audits of Departmental Inventory Systems

The Controller's Auditing Division regularly examines the systems and procedures established by City departments to account for and control City assets. A review of the internal administrative and accounting control procedures is conducted, and recommendations are made to strengthen internal controls within each department.

Among the most frequently recommended corrections to the departmental equipment inventory operations, which were not previously made known to the departments through formal City-wide directives or memoranda issued by the Controller, are:

1. Donations of cash or equipment are not adequately reflected in the accounting records for evaluation purposes.
2. A physical inventory and identification of all fixed assets is not taken and reconciled with the property records.
3. Furniture and equipment built by City force account personnel has not been properly entered into the accounting records.

The above mentioned accounting control procedure should be added to the previous equipment inventory requirements issued by the Controller and provided to all City departments. See Recommendation No. 3.

Equipment Control Within Departments

Currently many City departments and bureaus have no mechanism for tracking equipment movement, or if it is done it is so informal that accurate reporting is lacking and questionable. Departments have attempted to utilize several methods tailored to their needs that are inefficient, confusing, and do not present a factual picture on

equipment movement. During the audit, some departments requested that an official form be devised for documentation of the transfer of the property to update equipment records.

The Department of Recreation and Parks utilizes a form titled "Equipment Disposition Report", for tracking equipment movement. The form provide the mechanism to accurately define location and movement of the many thousands of pieces of departmental equipment.

A City-wide Equipment Disposition Report patterned after a revised Recreation and Parks form procedures will provide:

1. A standard procedure to departmental management and operating personnel for tracking equipment and the necessary controls for accurate inventory information; and
2. An input document to the Data Service Bureau, thus eliminating the time consuming, costly, and error-prone method of transferring equipment data from an authorization document to a keypunch load sheet.

A revised Equipment Disposition Report procedure can be used for recording new equipment assignment, removal of salvage equipment, notice of missing equipment, and transfers of equipment from one location to another.

The revised Equipment Disposition Report procedures advocated in this audit report utilize the best of several departmental control systems, and provide an additional feature of direct keypunch from the authorizing equipment document. See Recommendation No. 5.

Value of Equipment Carried on Departmental Inventories

The value of equipment to be carried on department inventories is not well defined. Many departments follow the City Administrative Officer's equipment value definition used for budget purposes. It is \$25 now and will be \$50 June 30, 1977. Some departments list very low valued items such as a \$1.80 nozzle, \$5.06 shovel, \$6.00 side chairs, \$5.00 shelves, \$3.00 clocks, etc.

The County of Los Angeles uses a value of \$300 for fixed asset equipment definition. If equipment costs less than \$300, it is classified as Services and Supplies. The County also classifies certain items as equipment regardless of cost. These include office machines, cameras, radios, and tape recorders. The County Auditor-Controller, Accounting Division, has issued detailed fixed asset guidelines for departments to use. The City should further increase its value of equipment controlled to follow along lines used by the County. Also, detailed guidelines should be issued by the Controller for use of departments. See Recommendation No. 3.

Instructions for Placing Equipment Decals

All items in the equipment inventory should be identified with a departmental tag. Some departments indicated that some equipment had mistakenly been tagged with two or three decals. Standard rules for marking items of equipment should be provided so that physical inventories can take place in an easier manner.

Some departmental numbers are not removed when the items are salvaged. For instance, an item of equipment which had formerly belonged to the City Administrative Officer still carried its original decal when it was relocated in the City Clerk's Record Retention Center. The Bureau of Street Lighting received many items from the Salvage Division, Supplies Department, with labels from other departments still attached.

The Controller should provide instructions for standardizing the placement and removal of decals on equipment items. See Recommendation No. 3.

Surplus Equipment

Many departments have surplus equipment or furniture which far exceeds operating needs. This surplus equipment should be made available to other departments so they don't have to buy new furniture or to replace older equipment.

A centralized surplus equipment warehouse is operated by the Purchasing Agent. As servicable items are moved to such location, notice should be sent to all other City departments that it is available for use. Approximate value of surplus office equipment and furniture amount to \$10,000 per year. See Recommendation No. 7a.

The current method of reassigning surplus equipment in the City is too slow and costs more than it should. Under current procedures, surplus departmental equipment must be sent to the Salvage Division, Supplies Department. A requesting department in need of surplus furniture must send a Purchase Requisition, to the Purchasing Agent who then issues a "No Charge" Purchase Order for the release of the surplus furniture or equipment. This cycle sometimes takes two or three months and several moves of furniture.

It is suggested that a method of reassigning surplus equipment be implemented similar to that used by the County of Los Angeles. The County surplus equipment can be transferred between general funded departments by the use of a "Transfer Notice". Only the authorized signatures of the releasing and receiving department are required. A copy is then sent to the Auditor-Controller's Office for updating the equipment records. Transfers take place quicker, fewer forms are used, and equipment moves take place between departments.

Section 7.77 of the Administrative Code empowers the Purchasing Agent with the authority and right to transfer, by loan, from any department in the City to any other City department any article of furniture or equipment not in actual use by the department having possession of the same. The terminology, "by loan" would have to be removed from this Section.

Currently, departments may receive surplus equipment from the Salvage Division operated by the Supplies Department. The Supplies Department issues this equipment on a "no-charge" purchase order. Departments receiving this equipment are not stating a value of equipment received, but rather that it was provided to them at no cost. This equipment should be placed on the inventory of the department at an estimated value at the time of receipt. See Recommendation No. 7b.

Need for Records Retention Program for Equipment Records

Departmental personnel indicated that they did not know how long to keep departmental equipment records. Guidelines should be provided for departments to use in this area. See Recommendation No. 6.

Equipment Donations

During the audit, it was noted some Departments receive donations of equipment which are added to their property records, but at zero value. For example, the Department of Animal Regulation received an X-ray machine valued in the thousands of dollars, but it is carried at \$0 value. This equipment should have been estimated at the value received and entered onto the equipment records. A number of City departments receive valuable donations in the form of equipment items which may or may not be picked up on their inventory with an appropriate value assigned. See Recommendation No. 3a.

Authorization to Remove Equipment from Departmental Inventories

It was noted that some departments remove equipment from their inventories without proper authorization documents. This practice should be changed so as to prevent the removal of items from the departmental inventories unless accompanied by an authorized document.

A miscellaneous Loss Certification is used by the Bureau of Street Maintenance to report lost, stolen or demolished equipment. This form could be adopted by other departments as the authorized document to remove equipment from inventories. Also, instructions on when to request a Police report concerning missing equipment items should be clarified. See Recommendation No. 3a.

System Costs

Current

Estimated annual cost of maintaining approximately 40 separate departmental equipment inventory record systems (excluding Fire Department and Bureau of Transportation specialized inventory systems).

Data Service Bureau	\$ 13,000
City departments	<u>175,000</u>

Current Total Costs	<u>\$188,000</u>
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Proposed System Centralized in Controller's Office

A. Appropriate one time system development cost	\$ 16,000
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B. Estimated annual cost of a single City Equipment Inventory System based upon a modification of the Police Department's system (In Controller's Office).

1. <u>Data Service Bureau</u>	\$ 2,000
Reduction in systems to maintain, regular scheduled computer runs, reduced storage space, card files, and computer forms.	

2. <u>Controller's Office staff increase</u>	35,000
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3. City Departments

Elimination of duplicate equipment records; standardized computer input forms, equipment transfer forms, equipment disposition forms, and equipment loss forms; and regularly scheduled equipment report runs.	<u>\$ 75,000</u>
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Proposed Total Costs	<u>\$ 112,000</u>
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Conclusion

The variety of ways in which City departments manage their equipment inventories leads to the conclusion that more direction is needed for proper control. There are two major alternatives for consideration.

Alternative No. 1

Centralize property accounting in the Controller's Office where the master computer inventory record would be maintained. Departments would provide input to the master record when they add, move, or remove items from their inventory. An Equipment Disposition Sheet would be used by departments for this purpose. An annual physical inventory would be taken which would be reconciled to the master departmental record. A common system for equipment reporting would be used by all City departments. A revised Police system could be used as the common city system. Total annual savings over current practices is estimated to be \$76,000.

Alternative No. 2

Retain equipment control and responsibility in City departments. Use a common computerized system for equipment inventory patterned after the Police Department's system. Provide an equipment disposition sheet to those departments who wish to use it. This sheet would be used to add, to indicate changes in furniture and equipment location, and provide notice of removing equipment from inventory. The sheet would be sent to the property control section within each City department. Total annual savings over current practices is estimated to be \$63,000.

The first alternative is preferable in order to establish control of the City's inventory of equipment as advocated by good accounting practice. Efficiencies would arise in departments and in the Data Service Bureau because of the operation of a single system.

A phased implementation from an approved system could take place over the next two years. A common computerized system patterned after the Police Department's system should be incorporated by each City department. The transfer of existing systems to the Police Department system would be done by the Data Service Bureau. A common equipment disposition sheet would be used by each department signifying any changes in that inventory.

EQUIPMENT DISPOSITION REPORT

ATTACHMENT A

DEPARTMENT	DIVISION	DATE
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T.C. ☒ DISPOSITION - CHECK BOX

10	NEW AQUISITION	(IDENTIFY SOURCE)
20	TRANSFER	
30	LOST/STOLEN	REPORT NO.
40	CHANGE ITEM IDENTIFICATION	
50	SALVAGED	SALVAGE RECEIPT NO.
60	DECAL DESTROYED	OLD DECAL NO.
70	OTHER	

SOURCE OF NEW ACQUISITION

PURCHASE REQUISITION NO.	
PURCHASE ORDER NO.	
REPLACEMENT	LIST OLD DECAL NO.
TRANSFER	
SPECIAL FUND/GRANT FUND NO.	
CITY CONSTRUCTION W.O. NO.	
DONATION	EXPLAIN
OTHER	

CLASS CODE	DECAL NO.	ITEM & DESCRIPTION					
SERIAL NUMBER	MO - YR	DEPT FUND NO	DIV	BLDG OR FACILITY	ROOM OR ACTIVITY		
COST	T.C.	ACQUISITION DOC.NO.	PROJECT/GRANT NO.	TERM	LT. CT.	LIFE	

USE BELOW FOR EQUIPMENT TRANSFERS

EQUIPMENT TRANSFER ADVICE

DECAL NO.	ITEM	DIV.	BLDG/ FACTY	RM/ACTY	T.C.	CODE
	FROM					
	TO					
	FROM					
	TO					
	FROM					
	TO					
	FROM					
	TO					
DELIVERED BY::		DATE	RELEASED BY::		DATE	RECEIVED BY::
						DATE

FURNITURE/EQUIPMENT INVENTORY BY DECAL NUMBER

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Grant

DECAL NO.	DESCRIPTION	SERIAL NO.	DATE	LOCATION	COST	P.O. NO	ACCT NO	PROJECT	TERM
CSO 005129	CHAIR, STR SIDE		31	914 000	6				
CSO 005162	CHAIR, STR SIDE		30	911 031	6				
CSO 005276	CHAIR, STR SIDE		33	904 031	10				
CSO 005406	CHAIR, STR. SIDE		31	925 210	5				
			CC	11	\$77				
AC 006314	CALCULATOR PRINT PROG MDL 60G 6	CC6314	1 02 75	921 021	3,189	E9865			
AC 067740	CALCULATOR, OLIVETTI, LOGOS 68	3667740	4 24 74	925 319	508	D16638			
AC 165908	CALCULATOR OLIVETTI D-26	8165908	6 01 72	925 805	343	B20032			
AC 170721	CALCULATOR OLIVETTI D-26	8170721	5 03 72	909 000	343	B18166			
AC 175760	CALCULATOR, VICTOR MDL 18-1441	4175760	2 17 72	925 805	402				
AC 181461	CALCULATOR, VICTOR DIGITAL-VISUA	4181461	2 09 72		402				
AC 306112	CALCULATOR, OLIVETTI LOGOS 250	4306112	4 03 72	931 100	835				
AC 469803	CALCULATOR, ELEC. SHARP #742-R	27469803	6 15 72	921 040	596				
AC 605505	CALCULATOR OLIVETTI LOGOS #58	1605505	1 03 75	900 000	406	E9998			
AC 621285	CALCULATOR, OLIVETTI	621285	4 18 72	900 000	893	B17236			
AC 650149	CALCULATOR, OLIVETTI, LOGOS 59	3650149	1 22 74	114 004	488	D12103			
AC 676478	CALCULATOR OLIVETTI L55	3676478	3 22 74	503 300	368	D14913			
AC 760226	CALCULATOR, MONKDE	760226	4 12 72	931 102	2,814	C16783			
			CC	13	\$11,667				
AF 114840	STENCILMAKER GESTETNER #1100	121484	3 03 75	503 300	1,837	E13533			
AF 410859	DUPLICATOR GESTETNER #420	41A0859	3 03 75	503 300	991	E13533			
			CC	2	\$2,828				
AJ 402943	TRANSCRIBER, HALLENSAK MDL. 2540	25402943	1 19 72		328				
AJ 403916	TAPE RECORDER TRANSCRIBER WOLLEN	25403916	6 09 72	921 000	284	B20590			
			CC	2	\$612				
AM 001100	COMPUTER, OPT. SCAN. SCAN-TRON 88	1100	12 29 72	921 040	2,520	C10805			
			CC	1	\$2,520				
AN 043286	TELEPRINTER "RANDAL" KEY BOARD	43286	6 02 76	921 040	2,479	G19870			
			CC	1	\$2,479				
AX 000016	CATHODE RAY TUBE	16H4	2 27 74	931 100	2,725	42856			
AX 000017	CATHODE RAY TUBE	17H4	2 27 74	931 100	2,725	42856			
AX 000018	CATHODE RAY TUBE	18H4	2 27 74	931 100	2,725	42856			
AX 000019	CATHODE RAY TUBE	19H4	2 27 74	931 100	2,725	42856			
AX 000020	CATHODE RAY TUBE	20H4	2 27 74	931 100	2,725	42856			
AX 000021	CATHODE RAY TUBE	21H4 - D21	2 27 74	931 100	2,725	42856			
AX 000022	CATHODE RAY TUBE	22H4	2 27 74	931 100	2,725	42856			
AX 000023	CATHODE RAY TUBE	23H4	2 27 74	931 100	2,725	42856			
AX 000024	CATHODE RAY TUBE	24H4	2 27 74	931 100	2,725	42856			
AX 000025	CATHODE RAY TUBE	25H4	2 27 74	931 100	2,725	42856			
AX 000026	CATHODE RAY TUBE	26H4	2 27 74	931 100	2,725	42856			
AX 000027	CATHODE RAY TUBE	27H4	2 27 74	931 100	2,725	42856			
AX 000028	CATHODE RAY TUBE	28H4 - D31	2 27 74	931 100	2,725	42856			
AX 000029	CATHODE RAY TUBE	29H4	2 27 74	931 100	2,725	42856			
AX 000030	CATHODE RAY TUBE	30H4	2 27 74	931 100	2,725	42856			

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